## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2003

ASSETS					TOTAL NONMAJOR
ASSETS         Cash and cash equivolents         \$ 139,893,636         \$ 35,681,337         \$ 156,843,158         \$ 332,418,131           Taxes receivable - delinquent         4,016,850         1,709,564         235,396         5,954,131           Accounts receivable, net         18,397,920         559,482         1,875,740           Notes and contracts receivable         73,260         1,709,564         235,396         18,975,740           Other receivables, net         87,75,74         0         2,816,704         614,076           Due from other funds         8,776,240         0         2,816,708         36,440,38           Due from other governments, net         30,356,415         6,524,124         5,706,810         42,587,349           Prepayments         4,084,689         191,639,155         \$441,404,782           Prepayments         2,084,686,767         \$44,314,860         \$191,639,155         \$441,404,782           LIABILITIES         4         4,084,689         191,639,155         \$441,404,782           LIABILITIES         4         5,640,876         \$1,643,876         \$1,719,8755           Due to other funds         3,084,162         1,2452,125         37,934,804           Linterfund short-term lons payable         5,240,768         1,915,077		SPECIAL	DERT	CAPITAL	
Cash and cash equivalents         \$198,93,636         \$35,681,337         \$156,843,158         \$332,418,131           Taxes receivable - delinquent         4,016,850         1,709,564         235,376         5,761,810           Accounts receivable, net         18,397,920          559,489         18,957,409           Notes and contracts receivable         73,260          559,489         18,957,409           Other receivables, net         87,752         399,835         126,504         614,096           Due from other governments, net         30,356,415         6,524,124         5,706,810         42,587,349           Prepayments         4,084,689         -         -         28,167,798         34,944,038           Total assets         \$205,686,767         \$44,314,860         \$191,639,155         \$441,640,782           ILABILITIES         *** **Accounts payable************************************					
Cash and cash equivalents         \$198,93,636         \$35,681,337         \$156,843,158         \$332,418,131           Taxes receivable - delinquent         4,016,850         1,709,564         235,376         5,761,810           Accounts receivable, net         18,397,920          559,489         18,957,409           Notes and contracts receivable         73,260          559,489         18,957,409           Other receivables, net         87,752         399,835         126,504         614,096           Due from other governments, net         30,356,415         6,524,124         5,706,810         42,587,349           Prepayments         4,084,689         -         -         28,167,798         34,944,038           Total assets         \$205,686,767         \$44,314,860         \$191,639,155         \$441,640,782           ILABILITIES         *** **Accounts payable************************************			<del></del>		
Toxes receivable - delinquent         4,016,850         1,709,564         235,396         5,961,810           Accounts receivable, net         18,397,920         -         559,489         18,957,409           Notes and contracts receivable         87,757         399,835         126,504         614,096           Due from other funds         8,776,240         -         28,167,798         36,944,038           Due from other governments, net         30,356,415         6,524,124         5,706,810         42,587,349           Prepayments         4,084,689         -         -         -         4,084,689           Total assets         \$205,686,767         \$44,314,800         \$191,639,155         \$441,640,782           LABILITIES           Accounts payable         \$16,712,925         \$-         \$5,403,872         \$22,116,797           Due to other funds         25,482,679         -         12,452,125         37,934,804           Interfund short-term loans payable         \$5,281,678         -         1,915,077         7,196,755           Due to other governments         3,084,162         -         24,453         3,108,615           Due to other funds         3,084,162         -         24,453         3,108,615           To	ASSETS				
Accounts receivable, net         18,397,920         —         559,489         18,957,40           Notes and contracts receivables         73,260         —         73,260           Chher receivables, net         87,75,240         399,835         126,504         61,009           Due from other funds         8,776,240         5,706,810         42,587,349           Prepayments         3,035,415         6,524,124         5,706,810         42,688,898           Total assets         4,084,689         —         5,706,810         4,084,689           Total assets         1,000,000         \$10,712,925         \$1,000,000         \$10,639,155         \$2,116,779           Due to ather funds         25,482,679         —         12,452,125         37,934,804           Interfund short-term loans payable         5,281,678         —         1,915,077         7,176,755           Due to other governments         3,084,162         —         1,2452,125         37,934,804           Due to component unit         1,668,391         —         2,4553         3,136,815           Due to component unit         1,668,391         —         2,253         5,566,813           Taxes payable         5,403,690         —         2,253         5,666,813 <t< td=""><td>Cash and cash equivalents</td><td>\$ 139,893,636</td><td>\$ 35,681,337</td><td>\$ 156,843,158</td><td>\$ 332,418,131</td></t<>	Cash and cash equivalents	\$ 139,893,636	\$ 35,681,337	\$ 156,843,158	\$ 332,418,131
Notes and contracts receivables, net         73,260	Taxes receivable - delinquent	4,016,850	1,709,564	235,396	5,961,810
Other receivables, net         87,757         399,835         126,504         614,008           Due from other funds         8,776,240         -         28,167,798         36,944,038           Due from other governments, net         30,356,415         6,524,124         5,706,810         42,587,349           Prepayments         4,084,689         -         -         -         4,084,689           Total assets         \$205,686,767         \$43,14,860         \$191,639,155         \$441,640,782           LIABILITIES           Accounts payable         \$16,712,925         \$         \$5,403,872         \$22,116,779           Due to other funds         25,482,679         -         \$1,915,077         7,194,755           Due to other governments         3,084,162         -         24,453         3108,615           Due to other governments         3,084,162         -         24,453         3,108,615           Due to other governments         3,084,162         -         24,453         3,108,615           Due to other governments         3,084,167         -         24,453         3,108,615           Due to other governments         3,084,167         -         18,779         28,689           Due to component unit	Accounts receivable, net	18,397,920	-	559,489	18,957,409
Due from other funds         8,776,240         — 28,167,798         36,944,038,689           Prepayments         4,084,689         6,524,124         5,706,810         42,587,349           Total assets         \$205,686,767         \$44,314,860         \$191,639,155         \$441,640,782           LUABILITIES         LUABILITIES           Accounts payable         \$16,712,925         \$5,403,872         \$22,116,797           Due to other funds         25,482,679         12,452,125         37,934,804           Interfund short-term loans payable         5,281,678         1,9115,077         7,196,755           Due to other governments         3,084,162         2         24,453         3,086,165           Due to component unit         1,668,391         1         1,668,391           Wages payable         5,540,560         2         2,253         5,566,813           Taxes payable         5,912         18,779         28,691           Deferred revenues         39,569,348         2,138,909         426,478         42,334,735           Notes and contracts payable         2         2,834,769         1,389,500         74,281,03           Other liabilities         6         6,038,595         1         1,399,500         74,281,03 <td>Notes and contracts receivable</td> <td>73,260</td> <td>-</td> <td>-</td> <td>73,260</td>	Notes and contracts receivable	73,260	-	-	73,260
Due from other governments, net Prepayments Prepayments Total assets         30,356,415 (4,084,689)         6,524,124 (3,084)         5,706,810 (3,084)         42,587,349 (4,084,689)           Total assets         \$205,686,766         \$44,314,860         \$191,639,155         \$441,640,782           LIABILITIES           Accounts payable         \$16,712,925         \$5,403,872         \$22,116,797           Due to other funds         \$25,482,679         \$12,452,125         37,934,804           Interfund short-term loans payable         \$2,281,678         \$1,915,077         7,196,755           Due to other governments         3,084,162         \$24,453         3,108,615           Due to component unit         1,668,391         \$2,2453         5,566,813           Toxes payable         \$9,912         \$2         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         \$2,233,469         5,101,345           Notes and contracts payable         \$6,038,595         \$1,389,508         7,428,103           Other liabilities         \$300,000         \$2         \$39,055         93,055           Total liabilities         \$26,234,169 <td< td=""><td>Other receivables, net</td><td>87,757</td><td>399,835</td><td>126,504</td><td>614,096</td></td<>	Other receivables, net	87,757	399,835	126,504	614,096
Prepayments	Due from other funds	8,776,240	-	28,167,798	36,944,038
Total assets	Due from other governments, net	30,356,415	6,524,124	5,706,810	42,587,349
LIABILITIES	Prepayments	4,084,689	-	-	4,084,689
Accounts payable         \$ 16,712,925         -         \$ 5,403,872         \$ 22,116,797           Due to other funds         25,482,679         -         12,452,125         37,934,804           Interfund short-term loans payable         5,281,678         -         1,915,077         7,196,755           Due to other governments         3,084,162         -         24,453         3,108,615           Due to component unit         1,668,391         -         -         1,668,391           Wages payable         5,540,560         -         26,253         5,566,813           Taxes payable         9,912         -         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         15,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         400,000         400,000           Advances from other funds         300,000         -         439,055         939,055	Total assets	\$ 205,686,767	\$ 44,314,860	\$ 191,639,155	\$ 441,640,782
Accounts payable         \$ 16,712,925         -         \$ 5,403,872         \$ 22,116,797           Due to other funds         25,482,679         -         12,452,125         37,934,804           Interfund short-term loans payable         5,281,678         -         1,915,077         7,196,755           Due to other governments         3,084,162         -         24,453         3,108,615           Due to component unit         1,668,391         -         -         1,668,391           Wages payable         5,540,560         -         26,253         5,566,813           Taxes payable         9,912         -         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         15,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         400,000         400,000           Advances from other funds         300,000         -         439,055         939,055	HABILITIES				
Due to other funds         25,482,679         -         12,452,125         37,934,804           Interfund short-term loans payable         5,281,678         -         1,915,077         7,196,755           Due to other governments         3,084,162         -         24,453         3,108,615           Due to component unit         1,668,391         -         -         1,668,391           Wages payable         5,540,560         -         26,253         5,566,813           Taxes payable         9,912         -         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         5,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         300,000         -         439,055         393,055           Total liabilities         106,5556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES         Reserved         6,43,895         -         -         -<		\$ 16,712,925	\$ -	\$ 5,403,872	\$ 22,116,797
Interfund short-term loans payable   5,281,678   - 1,915,077   7,196,755     Due to other governments   3,084,162   - 24,453   3,108,615     Due to component unit   1,668,391     1,668,391     Wages payable   5,540,560   - 26,253   5,566,813     Taxes payable   9,912   -   18,779   28,691     Deferred revenues   39,569,348   2,138,909   626,478   42,334,735     Obligations under reverse repurchase agreements   2,867,876   -   2,233,469   5,101,345     Notes and contracts payable   -   -   80,562,800   80,562,800     Custodial accounts   6,038,595   -   1,389,508   7,428,103     Other liabilities   -   -   400,000   400,000     Advances from other funds   300,000   -   639,055   939,055     Total liabilities   106,556,126   2,138,909   105,691,869   214,386,904      FUND BALANCES   Reserved   26,234,169   19,942,042   71,566,727   117,742,938     Designated, reported in   Special Revenue   6,643,895   -   -   6,643,895     Capital Projects   -   2,233,909   -   2,2233,909     Unreserved, undesignated, reported in   Special Revenue   66,252,577   -   -   6,6252,577     Debt Service   -   22,233,909   -   22,233,909     Capital Projects   -   22,233,909   -   22,233,909     Capital Indubalances   99,130,641   42,175,951   85,947,286   227,253,878	• •	·	-	•	37,934,804
Due to other governments         3,084,162         -         24,453         3,108,615           Due to component unit         1,668,391         -         -         1,668,391           Wages payable         5,540,560         -         26,253         5,566,813           Taxes payable         9,912         -         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         5,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in           Special Rev	Interfund short-term loans payable		-		7,196,755
Due to component unit         1,668,391         -         -         1,668,391           Wages payable         5,540,560         -         26,253         5,566,813           Taxes payable         9,912         -         18,779         28,671           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         5,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in           Special Revenue         6,643,895         -         -         -         6,643,895			-		3,108,615
Wages payable         5,540,560         -         26,253         5,566,813           Taxes payable         9,912         -         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         5,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in           Special Revenue         6,643,895         -         -         -         6,643,895           Capital Projects         -         -         175,936         175,936	_		-	-	1,668,391
Taxes payable         9,912         -         18,779         28,691           Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         5,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in           Special Revenue         6,643,895         -         -         6,643,895           Capital Projects         -         -         175,936         175,936           Unreserved, undesignated, reported in         Special Revenue         66,252,577         -         -         66,252,577	Wages payable	5,540,560	-	26,253	5,566,813
Deferred revenues         39,569,348         2,138,909         626,478         42,334,735           Obligations under reverse repurchase agreements         2,867,876         -         2,233,469         5,101,345           Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in           Special Revenue         6,643,895         -         -         6,643,895           Capital Projects         -         175,936         175,936           Unreserved, undesignated, reported in         Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909 <td></td> <td></td> <td>-</td> <td>18,779</td> <td>28,691</td>			-	18,779	28,691
Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in         Special Revenue         6,643,895         -         -         -         6,643,895           Capital Projects         -         -         175,936         175,936         175,936           Unreserved, undesignated, reported in         Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878 </td <td></td> <td>39,569,348</td> <td>2,138,909</td> <td>626,478</td> <td>42,334,735</td>		39,569,348	2,138,909	626,478	42,334,735
Notes and contracts payable         -         -         80,562,800         80,562,800           Custodial accounts         6,038,595         -         1,389,508         7,428,103           Other liabilities         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in         Special Revenue         6,643,895         -         -         -         6,643,895           Capital Projects         -         -         175,936         175,936         175,936           Unreserved, undesignated, reported in         Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Obligations under reverse repurchase agreements	2,867,876	-	2,233,469	5,101,345
Other liabilities         -         -         400,000         400,000           Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in Special Revenue         6,643,895         -         -         -         6,643,895           Capital Projects         -         -         -         175,936         175,936           Unreserved, undesignated, reported in Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Notes and contracts payable	-	-	80,562,800	80,562,800
Advances from other funds         300,000         -         639,055         939,055           Total liabilities         106,556,126         2,138,909         105,691,869         214,386,904           FUND BALANCES Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in Special Revenue         6,643,895         -         -         -         6,643,895           Capital Projects         -         -         175,936         175,936           Unreserved, undesignated, reported in Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Custodial accounts	6,038,595	-	1,389,508	7,428,103
FUND BALANCES         2,138,909         105,691,869         214,386,904           Reserved         26,234,169         19,942,042         71,566,727         117,742,938           Designated, reported in Special Revenue         6,643,895         -         -         -         6,643,895           Capital Projects         -         -         -         175,936         175,936           Unreserved, undesignated, reported in Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Other liabilities	-	-	400,000	400,000
FUND BALANCES Reserved 26,234,169 19,942,042 71,566,727 117,742,938  Designated, reported in Special Revenue 6,643,895 6,643,895 Capital Projects - 175,936 175,936  Unreserved, undesignated, reported in Special Revenue 66,252,577 66,252,577 Debt Service - 22,233,909 Capital Projects - 14,204,623 (a) 14,204,623  Total fund balances 99,130,641 42,175,951 85,947,286 227,253,878	Advances from other funds	300,000	-	639,055	939,055
Reserved       26,234,169       19,942,042       71,566,727       117,742,938         Designated, reported in Special Revenue       6,643,895       -       -       6,643,895         Capital Projects       -       -       175,936       175,936         Unreserved, undesignated, reported in Special Revenue       66,252,577       -       -       66,252,577         Debt Service       -       22,233,909       -       22,233,909         Capital Projects       -       -       14,204,623       14,204,623         Total fund balances       99,130,641       42,175,951       85,947,286       227,253,878	Total liabilities	106,556,126	2,138,909	105,691,869	214,386,904
Reserved       26,234,169       19,942,042       71,566,727       117,742,938         Designated, reported in Special Revenue       6,643,895       -       -       6,643,895         Capital Projects       -       -       175,936       175,936         Unreserved, undesignated, reported in Special Revenue       66,252,577       -       -       66,252,577         Debt Service       -       22,233,909       -       22,233,909         Capital Projects       -       -       14,204,623       14,204,623         Total fund balances       99,130,641       42,175,951       85,947,286       227,253,878	FUND BALANCES				
Special Revenue         6,643,895         -         -         6,643,895           Capital Projects         -         -         175,936         175,936           Unreserved, undesignated, reported in Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Reserved	26,234,169	19,942,042	71,566,727	117,742,938
Special Revenue         6,643,895         -         -         6,643,895           Capital Projects         -         -         175,936         175,936           Unreserved, undesignated, reported in Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Designated, reported in				
Capital Projects       -       -       175,936       175,936         Unreserved, undesignated, reported in Special Revenue       66,252,577       -       -       66,252,577         Debt Service       -       22,233,909       -       22,233,909         Capital Projects       -       -       14,204,623       14,204,623         Total fund balances       99,130,641       42,175,951       85,947,286       227,253,878		6,643,895	-	_	6,643,895
Special Revenue         66,252,577         -         -         66,252,577           Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878		-	-	175,936	
Debt Service         -         22,233,909         -         22,233,909           Capital Projects         -         -         14,204,623         (a)         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Unreserved, undesignated, reported in				
Capital Projects         -         -         14,204,623         (a)         14,204,623           Total fund balances         99,130,641         42,175,951         85,947,286         227,253,878	Special Revenue	66,252,577	-	-	66,252,577
Total fund balances 99,130,641 42,175,951 85,947,286 227,253,878		-	22,233,909	-	22,233,909
	Capital Projects		<u> </u>	14,204,623 <sup>(a)</sup>	14,204,623
Total liabilities and fund balances \$ 205,686,767 \$ 44,314,860 \$ 191,639,155 \$ 441,640,782	Total fund balances	99,130,641	42,175,951	85,947,286	227,253,878
	Total liabilities and fund balances	\$ 205,686,767	\$ 44,314,860	\$ 191,639,155	\$ 441,640,782

<sup>(</sup>a) See Note 6, "Capital Assets" - Construction Commitments.